



Form 72-620-12-1-1-000

DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

AFFIDAVIT OF FARMER PURCHASING  
TRACTORS, FARM IMPLEMENTS AND/OR  
PARTS AND LABOR

STATE OF MISSISSIPPI, COUNTY OF \_\_\_\_\_ BEFORE ME, the  
undersigned authority, on this day personally appeared \_\_\_\_\_, who after being  
(NAME)  
by me first duly sworn, on oath deposed and said:

**Under the penalty of perjury,**

I hereby certify that I am a farmer growing agricultural products on a commercial scale for market.

I hereby certify that all farm tractors and farm implements that I purchase at the reduced 1.5% rate of sales tax will be used directly in the production of poultry, ratite, domesticated fish as defined in Miss. Code Ann. Section 69-7-501, livestock, livestock products, agricultural crops or ornamental plant crops or used for other agricultural use in my farming operation.

I hereby certify that parts and labor used for the maintenance or repair of farm tractors and/or farm implements purchased at the reduced 1.5% rate of sales tax will only be used on farm tractors and farm implements that qualify for the reduced 1.5% rate of sales tax as provided in Miss. Code Ann. Section 27-65-17.

I further certify and agree that if I fail to put farm tractors and/or farm implements and parts and labor used to maintain and/or repair such farm tractors or farm implements to the use set out above, I will pay to the Mississippi Department of Revenue the difference between the one and one half percent (1.5%) sales tax I am paying to the vendor on the farm tractors and/or farm implements and parts and labor used to maintain or repair such farm tractors or farm implements described herein and the seven percent (7%) retail sales tax rate, plus a fifty percent (50%) fraud penalty and interest at the rate of one percent (1%) per month from the date of purchase until this additional tax is paid.

I affirm that if I cease to be a farmer prior to December 31, of the current year, I will notify the dealer so that applicable sales tax rates may be charged on future purchases. THIS AFFIDAVIT WILL ONLY SUPPORT THE REDUCED 1.5% RATE OF SALES TAX THROUGH **DECEMBER 31**, \_\_\_\_\_. I understand purchases made after December 31, of the current year will require a new affidavit.

WITNESS MY SIGNATURE, this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
(PRINTED NAME)

\_\_\_\_\_  
(SIGNATURE)

\_\_\_\_\_  
(STREET ADDRESS)

\_\_\_\_\_  
(MAILING ADDRESS)

Telephone Numbers: Work – ( \_\_\_\_\_ ) \_\_\_\_\_ Home – ( \_\_\_\_\_ ) \_\_\_\_\_

**NOTARY PUBLIC ACKNOWLEDGEMENT**

STATE OF MISSISSIPPI, COUNTY OF \_\_\_\_\_

Personally came and appeared before me, the undersigned authority in and for the said county and state, on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, within my jurisdiction, the within named \_\_\_\_\_, who acknowledged that he/she is the \_\_\_\_\_ of \_\_\_\_\_ and that in said representative capacity he/she executed the above and foregoing instrument after having been duly authorized so to do.

[ Place Seal Here ]

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Commission Expires: \_\_\_\_\_